

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

Form 668 (Y)

District:   
 Serial Number: 36N120345

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

91541247

Name of Taxpayer: ADOLPH & EUGENIE GAUBER  
Residence: 10111 S. HALSTED ST., CHICAGO, ILL. 60643

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is relied by the date given in column (e), this notice will, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

(a) Kind of Tax	(b) Tax Period Ended	(c) Identifying Number	(d) Date of Assessment	(e) Last Day for Re-litigating	(f) Unpaid Balance of Assessment
	12-31-89	36N120345	05/03/88	06/01/90	192.43

1991 OCT 17 AM 9 04

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Place of Filing: Record & Return Division, Chicago, IL 60602  
Total \$ 192.43

This notice was prepared and signed at Chicago, IL, on this 16th day of September 1991.

Signature: *J. Payne*  
Title: Revenue Officer, 36-01-2627

No. \_\_\_\_\_

United States

VS.

Notice of Tax Lien

Filed this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_ m.

Clerk (for Registrar)

Form 604 (Rev. 4-61)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Any person liable to or liable for taxes under this title who neglects or refuses to pay the amount due shall, in addition to any penalty provided by law, be liable to a lien in favor of the United States in respect to such taxes.

Sec. 6322. Period Of Lien

The lien in favor of the United States in respect to taxes shall continue in full force until payment of such taxes, including penalties and interest thereon, is received by the Secretary.

Sec. 6323. Validity and Priority Against Certain Persons

**Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid against any purchaser in good faith of a security interest, mechanic's lien, or judgment lien creditor who acquires the property or interest in such property after the date of the assessment of such tax, unless the requirements of subsection (b) have been met by the Secretary.

Place For Filing Notice; Form.

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—  
(A) Under State Law.—In the case of real property in any office with the State or the county or other governmental subdivision designated by the laws of such State in which the property subject to the lien is situated; or  
(B) Federal Property.—In the case of personal property, whether tangible or intangible, in the office with the State or the county or other governmental subdivision as designated by the laws of such State in which the property subject to the lien is situated, except that State law merely conforming to the Act of February 28, 1907, shall not be binding as designated by the laws of such State.  
(2) Form.—The notice shall be in the form prescribed by the United States district court for the judicial district in which the property subject to the lien is situated. If no such State has not a law designating an office which meets the requirements of subsection (1), the notice shall be filed in the District of Columbia.

...Property Subject To Lien.—For purposes of paragraphs (1) and (2), property shall be deemed to be situated (A) in real property, in the case of real property, at its physical location; or (B) in personal property, in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time of the assessment of such tax, or, if the residence of the taxpayer is not known, at the residence of the taxpayer at the time of the assessment of such tax, or, if the residence of the taxpayer is not known, at the residence of the taxpayer at the time of the assessment of such tax, or, if the residence of the taxpayer is not known, at the residence of the taxpayer at the time of the assessment of such tax.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
Motor vehicles
Personal property purchased at retail
Personal property purchased in casual sale
Personal property subjected to possessory lien
Real property tax and special assessment liens
Residential property subject to a mechanic's lien for certain repairs and improvements
Attorney's liens
Certain insurance contracts
Passbook loans

Refiling Of Notice.—For purposes of this section:

- 1. General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date of its filing and in accordance with subsection (1) after the expiration of such refiling period.
2. Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only—
(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and
(B) if the date of such refiling and the fact of refiling is entered and recorded in an index to the extent required by subsection (1), and
(C) if the date of such refiling is on or prior to the date of a showing of notice of lien under subparagraph (A) of

Secretary received written information in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence, the notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and
(B) the one-year period ending with the expiration of 10 years after the date of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(1) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

- (A) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
(B) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(n) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.